

Lafourche Parish Fire Protection District No. 8C

Component Unit of the Lafourche Parish Government

Thibodaux, Louisiana

**Financial Statements with Supplemental Information
December 31, 2025**



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Lafourche Parish Fire Protection District 8C
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana

Financial Statements
December 31, 2025

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Independent Accountants' Compilation Report

**To the Board
Lafourche Parish Fire Protection District No. 8C
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana 70301**

Management is responsible for the accompanying financial statements of the governmental activities and major fund information of Lafourche Parish Fire Protection District No. 8C, a component unit of the Lafourche Parish Government as of and for the year ended December 31, 2025, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and result of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information on page 6 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

T.S. Kearns & Co., CPA
Thibodaux, Louisiana
April 8, 2026

Lafourche Parish Fire Protection District No. 8C
Component Unit of the Lafourche Parish Government

Balance Sheet / Statement of Net Position
December 31, 2025

	Balance Sheet		Statement of
	Governmental Fund - General Fund	Adjustments	Net Position Governmental Activities
ASSETS			
Cash	\$ 3,168	\$ -	\$ 3,168
Accounts Receivable	121,861	-	121,861
Land	-	27,000	27,000
Capital assets, net of depreciation	-	4,931	4,931
Total assets	\$ 125,029	\$ 31,931	\$ 156,961
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES			
Ad valorem tax revenue	\$ 45,239	-	\$ 45,239
Total deferred inflows of resources	\$ 45,239	\$ -	\$ 45,239
FUND BALANCE / NET POSITION:			
Net investment in capital assets	-	\$ 31,931	\$ 31,931
Fund Balance / Net Position - unassigned / unrestricted	79,791	-	79,791
Total Fund Balance / Net Position	\$ 79,791	\$ 31,931	\$ 111,722

See accountants' compilation report.

Lafourche Parish Fire Protection District No. 8C
Component Unit of the Lafourche Parish Government

**Statement of Governmental Fund Revenues, Expenditures, and
Changes in Fund Balances / Statement of Activities**

For the Year Ended December 31, 2025

	Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance		Statement of Activities
	Governmental Fund - General Fund	Adjustments	Governmental Activities
Expenditures / Expenses:			
Public Safety - current			
Fire Protection Service	\$ 192,854	-	\$ 192,854
Accounting Expense	2,400	-	2,400
Miscellaneous Expense	25	-	25
Depreciation Expense	-	\$ 9,334	9,334
Capital Outlay	1,249	(1,249)	-
Total Expenditures / Total Expenses	\$ 196,528	\$ 8,086	\$ 204,614
General Revenues:			
Parcel Revenue	\$ 97,234	\$ -	\$ 97,234
Insurance Rebates	31,230	-	31,230
Total General Revenues	\$ 128,464	-	\$ 128,464
Excess (Deficiency) of Revenues Over Expenditures	(68,064)	(8,086)	(76,150)
Fund Balance / Net Position:			
Beginning of the Year	\$ 147,855		\$ 187,872
End of the Year	\$ 79,791		\$ 111,722

See accountants' compilation report.

Lafourche Parish Fire Protection District No. 8C
Component Unit of the Lafourche Parish Government
Reconciliation of Governmental Fund Financial Statements to Government-Wide Financial Statements

For the Year Ended December 31, 2025

Total Fund Balances - Governmental Funds at December 31, 2025	\$	79,791
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not current financial		
Land	27,000	
Equipment, net \$180,087 accumulated depreciation	4,931	31,931
Total Net Position - Governmental activities at December 31, 2025		111,722
Total net changes in fund balances at December 31, 2025 per Statement of Revenues, Expenditures, and Changes in Fund Balances		(68,064)
Total change in net position reported for governmental activities in the Statement of Activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets purchased	1,249	
Depreciation expense	(9,334)	(8,086)
Change in Net Position - Governmental activities at December 31, 2025	\$	(76,150)

See accountants' compilation report.

Lafourche Parish Fire Protection District No. 8C
Component Unit of the Lafourche Parish Government

Budgetary Comparison Schedule
General Fund - Non-GAAP (Cash) Basis
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance - favorable (unfavorable)
Revenues:				
Parcel Revenue	\$ 168,000	\$ 167,459	\$ 167,459	\$ -
Insurance Rebates	30,000	31,230	31,230	-
Total Revenues	<u>198,000</u>	<u>198,689</u>	<u>198,689</u>	<u>-</u>
Expenditures:				
Fire Protection Service	195,570	192,854	192,854	-
Accounting Expense	2,400	2,400	2,400	-
Miscellaneous Expense	38	33	33	-
Capital Outlay	-	1,249	1,249	-
Total Expenditures	<u>198,008</u>	<u>196,536</u>	<u>196,536</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(8)	2,153	2,153	-
Fund balance, beginning	<u>\$ 1,008</u>	<u>\$ 1,015</u>	<u>\$ 1,015</u>	<u>-</u>
Fund balance, ending	<u><u>\$ 1,000</u></u>	<u><u>\$ 3,168</u></u>	<u><u>\$ 3,168</u></u>	<u><u>-</u></u>

See accountants' compilation report.

**Lafourche Parish Fire Protection District No. 8C
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana**

For the Year Ended December 31, 2025

Schedule of Compensation, Benefits, and Other Payments to Agency Head or
Chief Executive Officer

Agency Head Name: Kevin Amedee, Secretary

Purpose	Amount
Salary	\$0
Benefits - insurance	0
Benefits - retirement	0
Benefits - other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	1,249
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See accountants' compilation report.

**Lafourche Parish Fire Protection District No. 8C
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana**

**Schedule of Findings and Corrective Action Plan &
Schedule of Prior Year Findings
December 31, 2025**

Current year findings

No current year findings.

Prior year findings

No prior year findings.